HON'BLE SHRI G.S.SINGHVI, THE CHIEF JUSTICE
AND
HON'BLE SHRI JUSTICE C.V.NAGARJUNA REDDY

WRIT PETITION No.15377 OF 2007

Between:

M/s.4 Seasons Multi Cuisine Restaurant

. . .Petitioner

AND

The Deputy Commissioner of
Commercial Taxes, Hyderabad and others

. . .Respondents

:: ORDER ::

Counsel for the petitioner : Shri T.Ramesh Babu

Counsel for the respondents : Government Pleader for
Commercial Tax

7th August, 2007

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PER G.S.SINGHVI, CJ

In this petition, the petitioner has prayed for quashing communication dated 06.07.2007 issued by respondent No.1 whereby the petitioner was informed that unless and until it pays the entire tax and penalty, the attachment of bank account cannot be revoked.

It is borne out from the record that the appeal filed by the petitioner against the order of assessment passed by Assistant Commissioner (CT) (respondent No.2) under the Andhra Pradesh Value Added Tax Act, 2005 is pending adjudication before Appellate Deputy Commissioner (CT), Hyderabad (respondent No.4).

Learned counsel for the petitioners says that his client has deposited 50% of the amount of tax in terms of the direction given by respondent No.4 and the remaining demand has been stayed.

Learned Government Pleader for Commercial Taxes fairly admitted that the petitioner has deposited 50% of the tax in terms of the order passed by respondent No.4 and the demand of balance tax has been stayed.

In view of the above, the writ petition is disposed of with the direction that respondent No.1 shall immediately inform the bank that the attachment on the petitioner's account is no more operative and its representative can operate the same.

As a sequel to disposal of the main petition in the manner indicated above, WPMP No.19423 of 2007 filed by the petitioner for interim relief is disposed of as infructuous.

G.S.SINGHVI, CJ

7th August, 2007

C.V.NAGARJUNA REDDY, J

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